



Honorable James M. Peck
One Bowling Green, New York
Courtroom 601

NEW YORK 10004
UNITED STATES OF AMERICA

Brussels, 7 March 2011

Reference: CHAPTER 11 CASE No 08-13555

Claim number: 51996

Debtor: 08-13555

Creditor Name & Address: Vandewalle Karin, Hooglatemweg 14, B-9830
Sint Martens Latem

Classification & Amount of claim: unsecured 14151.9

Dear Sir,

With this letter, I want to oppose the disallowance and expungement of my claim, referenced above.

The reason of this opposition is the following: We have a position in a bond issued by Lehman Brothers UK Capital Funding (ISIN XS0215349357). This company is a wholly owned subsidiary of Lehman Brothers Holdings Inc, the debtor. Furthermore, the guarantor of the bond is Lehman Brothers Holdings plc, which itself is also fully owned by Lehman Brothers Holdings Inc.

Hence, albeit that we invested through a subsidiary of Lehman Brothers Holdings Inc, the engagements of the subsidiary are also to be respected by the parent company.

Yours sincerely,

Name + address + signature

KARIN VANDEWALLE
HOOG LATEM WEG 14
B-9830 Sint Martens Latem
BELGIUM

+32 92248353

LABO JAN PALFIJN

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

**LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.**

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMNI90 02-11-2011 (MERGE2, TXNUM2) 4000099237 BAR(23) MAIL ID *** 000041716934 *** BSIUSE. 49

VANDEWALLE, KARIN
HOOGLATEMWEIG 14
SINT MARTENS, B-9830 BELGIUM

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIN ECKOLS, ESQ., AT 214-746-7700.**

**NOTICE OF HEARING ON DEBTORS' NINETIETH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: VANDEWALLE, KARIN HOOGLATEMWEIG 14 SINT MARTENS, B-9830 BELGIUM	Claim Number: 51996
	Date Filed: 10/28/2009
	Debtor: 08-13555
	Classification and Amount: UNSECURED: \$ 14,151.00

PLEASE TAKE NOTICE that, on February 11, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Ninetieth Omnibus Objection to Claims (No Liability Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that the Debtors have no liability for said claim because it seeks to recover for securities that were neither issued nor guaranteed by the Debtors. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance, expungement, reduction or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. Prevailing Eastern Time on March 16, 2011 (the "Response Deadline").

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.